

**American Democracy Legal Fund**  
**455 Massachusetts Avenue, NW**  
**Washington, DC 20001**

March 4, 2019

Nichole Wormsley, Chief  
Office of Tax and Revenue  
Audit Division  
PO Box 556  
Washington, D.C. 20044

Dear Chief Wormsley,

We write to request an investigation of U.S. Senator Joni Ernst of Iowa. It has recently been discovered that Senator Ernst erroneously claimed eligibility for the District of Columbia homestead tax credit for at least two years, despite the fact that her condominium in D.C. is not her primary residence, and despite the fact that she claimed another home in Iowa as her primary residence for homestead deduction purposes those same years. Her staff has stated that these false claims were made in error.<sup>1</sup> However, we seek a further investigation of how such a grievous mistake, which would have cheated the District out of thousands of dollars had it not been discovered, occurred.

D.C. Code defines residence for homestead tax deduction purposes as “the principal place of residence within the District of an individual, shareholder, or member, who is domiciled in the District.” D.C. Code § 47-849(1). A condominium homestead is “an individual’s residence that [c]omprises a dwelling unit; [i]s Class 1 Property, as defined in § 47-813, that contains not more than 5 dwelling units therein; and [i]s owned in whole or in part by the individual.” *Id.* § 47-849(2). “For purposes of levying the real property tax during a tax year, the Mayor shall deduct \$67,500, increased annually, beginning October 1, 2012, by the cost-of-living adjustment (if the adjustment does not result in a multiple of \$50, rounded to the next lowest multiple of \$50), from the assessed value of real property which qualifies as a homestead.” *Id.* § 47-850(a). When applying for the deduction, [t]he individual shall certify, under penalty of perjury, the information provided on the application form and the application form shall be filed in the manner prescribed by the Mayor.” *Id.* § 47-850(b). The Office of Tax and Revenue has instructed that “[a] member of Congress is generally not considered a District domiciliary,” and therefore does not qualify for the deduction on any residential property owned in the District.

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<sup>1</sup> Jason Clayworth, *U.S. Sen. Joni Ernst refunds \$1,900 illegitimate tax break on D.C. condo; she also took break on Iowa home*, DES MOINES REGISTER (Feb. 11, 2019), <https://www.desmoinesregister.com/story/news/2019/02/11/joni-ernst-refund-illegitimate-homestead-tax-break-d-c-condo-republican-senator-penalty-red-oak-iowa/2837662002/>.

What is more, under Iowa law, Senator Ernst must be a resident of Iowa in order to qualify for reelection in 2020. Iowa Code provides that “[a]ny person seeking election to an elective office under the laws of this state shall be an eligible elector at the time of any election at which the person’s name appears on the ballot.” Iowa Code § 39.26. “To be qualified to register to vote an eligible elector shall [b]e an Iowa resident.” *Id.* § 48A.5(2)(b). “The residence of a person is in the precinct where the person’s home or dwelling is located,” and “[a] person does not lose residence if the person leaves the person’s home to reside temporarily in another state or precinct,” as Senator Ernst does when she travels to the District of Columbia to serve in Congress. *Id.* § 48A.5A(1), (3).

Although Senator Ernst has paid at least a portion of the taxes she owes the District since her erroneous filings were discovered, we request that the Office of Tax and Revenue investigate further how this error could have possibly occurred. The application for a homestead deduction requires the applicant to declare “under the penalties of law” that the applicant has examined the application and its attachments and that to the best of the applicant’s knowledge, the application is correct. This means that Senator Ernst declared under penalty of perjury that she: 1) is domiciled in the District of Columbia, and 2) occupies her condo as her principal residence. Neither of these statements are true, as Senator Ernst must have known when she applied for a homestead deduction. If left undiscovered, this erroneous declaration would have deprived the District, which hosts members of Congress on a continual basis but has no representation in Congress itself, of valued tax funds.

Thank you for your attention to this troubling case.

Sincerely,

A handwritten signature in black ink, appearing to read "Brad Woodhouse".

Brad Woodhouse,

American Democracy Legal Fund